

# Chapter 1 - Introduction

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## **1.20      How to Use This Manual**

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1.20.10	How the manual is organized	Sept. 1, 2004
1.20.20	How the manual is numbered	Sept. 1, 2004
1.20.30	Page layout	Sept. 1, 2004

## **1.20**

### **How to Use This Manual**

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#### **1.20.10      How the manual is organized**

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This manual is organized into Chapters, based on subject matter; Sections that define the major topics within each subject; and, Subsections, which document the actual policies related to each subject or topic.

This manual contains the following Chapters:

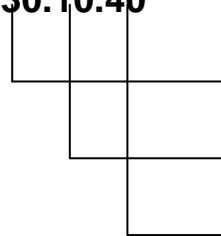
- 1 – Introduction
- 10 – Travel
- 20 – Internal Control & Audit Tracking
- 25 – Payroll
- 30 – Fixed Assets
- 35 – Inventories
- 50 – Cost Allocation & Indirect Costs
- 60 – Moving Expenses
- 70 – Other Administrative Regulations
- 75 – Uniform Chart of Accounts
- 80 – Accounting Policies
- 85 – Accounting Procedures
- 90 – General State Reporting Policies
- 95 – Federal Assistance Reporting
- 100 – Controller's Bulletins & Policy Memos

**How the manual is numbered**

The manual has three layers of organization:

- Chapters – The major subjects of the manual
- Sections – Define the major topics within a subject
- Subsections – The actual policies

The policies in this manual are numbered using a three part code which reflects these levels.

**30.10.40**

The first number is the Chapter number.

The second number is the Section number.

The third number is the Subsection number.

Subsection  
number

## **1.10 About the Manual**

Chapter, Section  
and Title

### **1.10.40 How do I request a waiver to a policy?**

Subsection  
Title

Agencies may request a waiver from complying with specific requirements of this manual. The request is to be in writing and be approved in writing by OSC before the waiver takes effect. Waivers automatically expire at the end of the fiscal biennium for which they were granted and are to be reapproved in writing to remain in force.

Please submit written request to:

Bureau of Accounts and Control  
Office of the State Controller  
14 State House Station  
Augusta, Maine 04333-0014